



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Macon County**

Unit Code: **055/000/00** County: **MACON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,510,986**

Equalized Assessed Valuation: **\$1,624,586,431**

Population: **110,715**

Employees:

Full Time:	509
Part Time:	57
Salaries Paid:	\$21,179,745

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$34,348,450	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$310	\$368	\$348
Revenue Collected During FY 11:	\$48,531,940	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$48,465,490	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$438	\$470	\$465
Per Capita Expenditures:	\$438	\$459	\$446
Revenues over (under) Expenditures:	\$66,450	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	70.61%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$34,221,582	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$309	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,698,652	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$11,656,481	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,484,415	\$7,885,646	\$1,340,797
Per Capita Debt:	\$41	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,158,533	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$19	\$40	\$
Revenue Collected During FY 11:	\$4,126,838	\$2,032,048	\$
Expenditures During FY 11:	\$4,092,884	\$2,063,033	\$
Per Capita Revenue:	\$37	\$41	\$
Per Capita Expenditures:	\$37	\$40	\$
Operating Income (loss):	\$33,954	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	53.57%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$2,192,487	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$20	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00** County: **MACOUPIN**

Fiscal Year End: **8/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,969,424**

Equalized Assessed Valuation: **\$571,087,734**

Population: **47,765**

Employees:

Full Time:	150
Part Time:	74
Salaries Paid:	\$6,719,488

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$15,394,715	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$322	\$368	\$348
Revenue Collected During FY 11:	\$15,967,422	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$16,415,941	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$334	\$470	\$465
Per Capita Expenditures:	\$344	\$459	\$446
Revenues over (under) Expenditures:	-\$448,519	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	91.05%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$14,946,196	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$313	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$15,028,446	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.256.411	\$7,885,646	\$1,340,797
Per Capita Debt:	\$26	\$104	\$44
General Obligation Debt over EAV:	0.14%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **MADISON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$118,482,096**

Equalized Assessed Valuation: **\$4,970,436,266**

Population: **266,816**

Employees:

Full Time: **783**

Part Time: **127**

Salaries Paid: **\$43,968,782**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$100,820,120	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$378	\$368	\$348
Revenue Collected During FY 11:	\$104,760,242	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$98,583,811	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$393	\$470	\$465
Per Capita Expenditures:	\$369	\$459	\$446
Revenues over (under) Expenditures:	\$6,176,431	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	108.98%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$107,438,497	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$403	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$87,858,309	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$31,477,336	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,516,505	\$7,885,646	\$1,340,797
Per Capita Debt:	\$21	\$104	\$44
General Obligation Debt over EAV:	0.03%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$22,099,721	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$83	\$40	\$
Revenue Collected During FY 11:	\$3,081,433	\$2,032,048	\$
Expenditures During FY 11:	\$2,718,147	\$2,063,033	\$
Per Capita Revenue:	\$12	\$41	\$
Per Capita Expenditures:	\$10	\$40	\$
Operating Income (loss):	\$363,286	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	826.41%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$22,463,007	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$84	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Marion County**

Unit Code: **058/000/00** County: **MARION**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,773,196**

Equalized Assessed Valuation: **\$363,088,735**

Population: **39,437**

Employees:

Full Time: **131**

Part Time: **46**

Salaries Paid: **\$5,486,644**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6.162.930	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$156	\$368	\$348
Revenue Collected During FY 11:	\$11.892.082	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10.978.675	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$302	\$470	\$465
Per Capita Expenditures:	\$278	\$459	\$446
Revenues over (under) Expenditures:	\$913.407	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	58.49%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.421.809	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$163	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.015.069	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1.785.577	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5.680.950	\$7,885,646	\$1,340,797
Per Capita Debt:	\$144	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00** County: **MARSHALL**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,508,790**

Equalized Assessed Valuation: **\$260,961,569**

Population: **12,640**

Employees:

Full Time:	44
Part Time:	35
Salaries Paid:	\$1,834,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.817.004	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$460	\$368	\$348
Revenue Collected During FY 11:	\$6.385.281	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5.749.140	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$505	\$470	\$465
Per Capita Expenditures:	\$455	\$459	\$446
Revenues over (under) Expenditures:	\$636.141	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	112.25%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6.453.145	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$511	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.468.191	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4.844.660	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$228.653	\$7,885,646	\$1,340,797
Per Capita Debt:	\$18	\$104	\$44
General Obligation Debt over EAV:	0.03%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00** County: **MASON**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,164,763**

Equalized Assessed Valuation: **\$183,153,655**

Population: **14,666**

Employees:

Full Time:	69
Part Time:	40
Salaries Paid:	\$3,400,362

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,837,152	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$603	\$368	\$348
Revenue Collected During FY 11:	\$7,857,927	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$8,060,744	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$536	\$470	\$465
Per Capita Expenditures:	\$550	\$459	\$446
Revenues over (under) Expenditures:	-\$202,817	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	109.94%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,861,728	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$604	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,561,089	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$557.913	\$7,885,646	\$1,340,797
Per Capita Debt:	\$38	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$776,335	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$53	\$40	\$
Revenue Collected During FY 11:	\$265,206	\$2,032,048	\$
Expenditures During FY 11:	\$301,519	\$2,063,033	\$
Per Capita Revenue:	\$18	\$41	\$
Per Capita Expenditures:	\$21	\$40	\$
Operating Income (loss):	-\$36,313	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	245.43%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$740,022	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$50	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,501,586**

Equalized Assessed Valuation: **\$155,796,390**

Population: **15,000**

Employees:

Full Time: **96**

Part Time:

Salaries Paid: **\$2,715,911**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,445,395	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$496	\$368	\$348
Revenue Collected During FY 11:	\$7,545,904	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,327,618	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$503	\$470	\$465
Per Capita Expenditures:	\$489	\$459	\$446
Revenues over (under) Expenditures:	\$218,286	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	104.59%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$7,663,680	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$511	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,277	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$7,582,682	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$456.723	\$7,885,646	\$1,340,797
Per Capita Debt:	\$30	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
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FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00** County: **MCDONOUGH**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,081,869**

Equalized Assessed Valuation: **\$369,945,764**

Population: **32,612**

Employees:

Full Time: **246**

Part Time: **67**

Salaries Paid: **\$9,135,145**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,730,943	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$268	\$368	\$348
Revenue Collected During FY 11:	\$11,895,407	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$12,034,130	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$365	\$470	\$465
Per Capita Expenditures:	\$369	\$459	\$446
Revenues over (under) Expenditures:	-\$138,723	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	68.65%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$8,261,361	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$253	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,369,869	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3,465,284	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$751.170	\$7,885,646	\$1,340,797
Per Capita Debt:	\$23	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,383,464	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$134	\$40	\$
Revenue Collected During FY 11:	\$5,427,365	\$2,032,048	\$
Expenditures During FY 11:	\$5,327,909	\$2,063,033	\$
Per Capita Revenue:	\$166	\$41	\$
Per Capita Expenditures:	\$163	\$40	\$
Operating Income (loss):	\$99,456	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	84.39%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$4,496,136	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$138	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **MCHENRY**

Fiscal Year End:

11/30/2011

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$288,984,776

Equalized Assessed Valuation:

\$9,727,481,075

Population:

308,944

Employees:

Full Time:

1,165

Part Time:

151

Salaries Paid:

\$63,255,339

Blended Component Units

Number Submitted = 1

McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$150,527,388	\$162,743,967	\$151,240,612
Per Capita Beginning Fund Balance:	\$487	\$303	\$275
Revenue Collected During FY 11:	\$157,018,498	\$242,290,142	\$229,130,038
Expenditures During FY 11:	\$146,465,994	\$218,063,518	\$198,252,652
Per Capita Revenue:	\$508	\$430	\$426
Per Capita Expenditures:	\$474	\$385	\$370
Revenues over (under) Expenditures:	\$10,552,504	\$24,226,620	\$21,371,454
Ratio of Fund Balance to Expenditures:	112.87%	84.94%	89.09%
Ending Fund Balance for FY 11:	\$165,309,856	\$176,600,480	\$167,573,995
Per Capita Ending Fund Balance:	\$535	\$329	\$313

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,754,427	\$92,574,920	\$89,575,888
Total Unrestricted Net Assets:	\$39,868,128	\$85,673,995	\$102,562,504



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$88,408,800	\$229,793,142	\$190,111,592
Per Capita Debt:	\$286	\$423	\$350
General Obligation Debt over EAV:	0.74%	0.75%	0.65%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$37,492,573	\$67,968,397	\$28,647,371
Per Capita Beginning Retained Earnings for FY 11:	\$121	\$109	\$74
Revenue Collected During FY 11:	\$18,545,553	\$17,089,569	\$19,143,162
Expenditures During FY 11:	\$12,406,798	\$15,098,701	\$15,300,396
Per Capita Revenue:	\$60	\$36	\$40
Per Capita Expenditures:	\$40	\$30	\$31
Operating Income (loss):	\$6,138,755	\$1,990,868	\$1,203,741
Ratio of Retained Earnings to Expenditures:	351.67%	1370.80%	378.15%
Ending Retained Earnings for FY 11:	\$43,631,328	\$68,846,884	\$31,727,160
Per Capita Ending Retained Earnings:	\$141	\$113	\$74



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00** County: **MCLEAN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$81,260,567**

Equalized Assessed Valuation: **\$3,990,841,421**

Population: **169,832**

Employees:

Full Time: **723**

Part Time: **154**

Salaries Paid: **\$33,433,451**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$29,157,075	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$172	\$368	\$348
Revenue Collected During FY 11:	\$79,588,959	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$78,278,191	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$469	\$470	\$465
Per Capita Expenditures:	\$461	\$459	\$446
Revenues over (under) Expenditures:	\$1,310,768	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	39.01%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$30,537,985	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$180	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,204,854	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,779,686	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$24.134.066	\$7,885,646	\$1,340,797
Per Capita Debt:	\$142	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$8,651,530	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$51	\$40	\$
Revenue Collected During FY 11:	\$8,079,889	\$2,032,048	\$
Expenditures During FY 11:	\$7,273,638	\$2,063,033	\$
Per Capita Revenue:	\$48	\$41	\$
Per Capita Expenditures:	\$43	\$40	\$
Operating Income (loss):	\$806,251	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	139.48%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$10,145,462	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$60	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Menard County**

Unit Code: **065/000/00** County: **MENARD**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,733,296**

Equalized Assessed Valuation: **\$230,047,219**

Population: **12,486**

Employees:

Full Time:	206
Part Time:	96
Salaries Paid:	\$6,629,105

Blended Component Units

Number Submitted = 1
Menard County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,991,331	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$480	\$368	\$348
Revenue Collected During FY 11:	\$7,399,678	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$7,296,239	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$593	\$470	\$465
Per Capita Expenditures:	\$584	\$459	\$446
Revenues over (under) Expenditures:	\$103,439	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	84.69%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$6,179,419	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$495	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,572,288	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$1,518,010	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$84.917	\$7,885,646	\$1,340,797
Per Capita Debt:	\$7	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,659,937	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$533	\$40	\$
Revenue Collected During FY 11:	\$6,711,986	\$2,032,048	\$
Expenditures During FY 11:	\$6,159,570	\$2,063,033	\$
Per Capita Revenue:	\$538	\$41	\$
Per Capita Expenditures:	\$493	\$40	\$
Operating Income (loss):	\$552,416	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	116.12%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$7,152,353	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$573	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,667,938**

Equalized Assessed Valuation: **\$240,887,087**

Population: **16,434**

Employees:

Full Time:	92
Part Time:	50
Salaries Paid:	\$3,838,515

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,987,906	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$304	\$368	\$348
Revenue Collected During FY 11:	\$10,116,412	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$10,614,573	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$616	\$470	\$465
Per Capita Expenditures:	\$646	\$459	\$446
Revenues over (under) Expenditures:	-\$498,161	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	41.63%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4,418,327	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$269	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,934,868	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$281,592	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,340,797	\$7,885,646	\$1,340,797
Per Capita Debt:	\$82	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$89,165,198**

Equalized Assessed Valuation: **\$800,408,472**

Population: **33,957**

Employees:

Full Time: **180**

Part Time: **130**

Salaries Paid: **\$9,656,661**

Blended Component Units

Number Submitted = 1

Tax

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,646,611	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$284	\$368	\$348
Revenue Collected During FY 11:	\$15,148,273	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$14,150,127	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$446	\$470	\$465
Per Capita Expenditures:	\$417	\$459	\$446
Revenues over (under) Expenditures:	\$998,146	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	75.23%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$10,644,757	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$313	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,402,822	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$932,346	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$18,293,941	\$7,885,646	\$1,340,797
Per Capita Debt:	\$539	\$104	\$44
General Obligation Debt over EAV:	2.07%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$6,100,796	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$180	\$40	\$
Revenue Collected During FY 11:	\$11,886,368	\$2,032,048	\$
Expenditures During FY 11:	\$10,760,179	\$2,063,033	\$
Per Capita Revenue:	\$350	\$41	\$
Per Capita Expenditures:	\$317	\$40	\$
Operating Income (loss):	\$1,126,189	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	53.08%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$5,711,448	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$168	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00** County: **MONTGOME**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$22,299,153**

Equalized Assessed Valuation: **\$22,299,153**

Population: **30,600**

Employees:

Full Time: **164**

Part Time: **32**

Salaries Paid: **\$7,106,119**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$12,089,775	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$395	\$368	\$348
Revenue Collected During FY 11:	\$15,126,370	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$15,699,611	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$494	\$470	\$465
Per Capita Expenditures:	\$513	\$459	\$446
Revenues over (under) Expenditures:	-\$573,241	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	73.36%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,516,534	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$376	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,384,253	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$8,841,281	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00** County: **MORGAN**

Fiscal Year End: **8/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,112,755**

Equalized Assessed Valuation: **\$500,076,121**

Population: **35,547**

Employees:

Full Time:	155
Part Time:	10
Salaries Paid:	\$6,101,701

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$11,710,226	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$329	\$368	\$348
Revenue Collected During FY 11:	\$17,267,533	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$17,111,933	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$486	\$470	\$465
Per Capita Expenditures:	\$481	\$459	\$446
Revenues over (under) Expenditures:	\$155,600	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	69.34%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$11,865,826	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$334	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,725,197	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$4,962,880	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$7,885,646	\$1,340,797
Per Capita Debt:	\$	\$104	\$44
General Obligation Debt over EAV:	0.00%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Moultrie County**

Unit Code: **070/000/00** County: **MOULTRIE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,864,395**

Equalized Assessed Valuation: **\$202,317,888**

Population: **14,846**

Employees:

Full Time: **70**

Part Time: **31**

Salaries Paid: **\$2,550,508**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.559.265	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$240	\$368	\$348
Revenue Collected During FY 11:	\$6.758.757	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$5.953.795	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$455	\$470	\$465
Per Capita Expenditures:	\$401	\$459	\$446
Revenues over (under) Expenditures:	\$804.962	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	72.29%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$4.303.872	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$290	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.319.221	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$3.026.741	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$890.000	\$7,885,646	\$1,340,797
Per Capita Debt:	\$60	\$104	\$44
General Obligation Debt over EAV:	0.43%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
Revenue Collected During FY 11:	\$	\$2,032,048	\$
Expenditures During FY 11:	\$	\$2,063,033	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$40	\$
Operating Income (loss):	\$	-\$30,985	\$
Ratio of Retained Earnings to Expenditures:	0.00%	279.96%	0.00%
Ending Retained Earnings for FY 11:	\$	\$3,197,535	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10,000 and 275,000

Local Government Profile

Unit Name: **Ogle County**

Unit Code: **071/000/00** County: **OGLE**

Fiscal Year End: **11/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,294,367**

Equalized Assessed Valuation: **\$1,522,437,946**

Population: **54,826**

Employees:

Full Time: **207**

Part Time: **60**

Salaries Paid: **\$9,802,014**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$16.373.085	\$16,526,611	\$10,420,078
Per Capita Beginning Fund Balance:	\$299	\$368	\$348
Revenue Collected During FY 11:	\$27.963.697	\$22,321,527	\$13,175,183
Expenditures During FY 11:	\$22.984.561	\$21,887,132	\$13,152,606
Per Capita Revenue:	\$510	\$470	\$465
Per Capita Expenditures:	\$419	\$459	\$446
Revenues over (under) Expenditures:	\$4.979.136	\$434,395	\$380,278
Ratio of Fund Balance to Expenditures:	78.56%	82.71%	82.15%
Ending Fund Balance for FY 11:	\$18.056.705	\$16,866,637	\$10,929,426
Per Capita Ending Fund Balance:	\$329	\$381	\$358

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11.065.940	\$9,861,619	\$6,202,587
Total Unrestricted Net Assets:	\$16.243.898	\$7,474,886	\$4,418,956



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$10.909.049	\$7,885,646	\$1,340,797
Per Capita Debt:	\$199	\$104	\$44
General Obligation Debt over EAV:	0.71%	0.29%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$3,214,558	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$40	\$
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